



4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests.

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Quintana by e-mailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: Statement by Person(s) Receiving Gambling Winnings.

OMB Control Number: 1545-0239.

Type of Review: Extension without change of a currently approved collection.

Description: Section 3402(q)(6) of the IRC requires a statement by the person receiving certain gambling winnings when that person is not the winner or is one of a group of winners. It enables the payer to properly apportion the winnings and withheld tax on Form W-2G. We use the information on Form W-2G to ensure that recipients are properly reporting their income.

Form: 5754.

Affected Public: Businesses or other for profits.

Estimated Number of Respondents: 204,000.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 204,000.

Estimated Time per Response: .2 hours per response.

Estimated Total Annual Burden Hours: 40,800.

Title: Form 4506-A -- Request for Public Inspection or Copy of Exempt or Political Organization IRS Form.

OMB Control Number: 1545-0495.

Type of Review: Extension without change of a currently approved collection.

Description: Internal Revenue Code section 6104 states that if an organization described in section 501(c) or (d) is exempt from taxation under section 50(a) for any taxable year, the

application for exemption is open for public inspection. This includes all supporting documents, any letter or other documents issued by the IRS concerning the application, and certain annual returns of the organization. Form 4506-A is used to request public inspection or a copy of these documents.

Form: 4506-A.

Affected Public: State, Local, and Tribal Governments.

Estimated Number of Respondents: 20,000.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 20,000.

Estimated Time per Response: .97 hours per response.

Estimated Total Annual Burden Hours: 19,400.

Title: REG-130477-00; REG-130481-00 (TD 8987 -Final), Required Distributions From Retirement Plans.

OMB Control Number: 1545-0996.

Type of Review: Extension without change of a currently approved collection.

Description: The regulations relate to the required minimum distribution from qualified plans, individual retirement plans, deferred compensation plans under section 457, and section 403(b) annuity contracts, custodial accounts, and retirement income accounts.

Form: None.

Affected Public: State, Local, and Tribal Governments.

Estimated Number of Respondents: 42,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 8,400.

Estimated Time per Response: .2 hours per response.

Estimated Total Annual Burden Hours: 8,400.

Title: Reportable Transaction Disclosure Statement.

OMB Control Number: 1545-1800.

Type of Review: extension without change of a currently approved collection.

Description: Section 6011(a) provides that any person made liable for any tax imposed by the Code, or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary of the Treasury. The American Jobs Creation Act of 2004, Public Law 108–357, (118 Stat. 1418), (AJCA) was enacted on October 22, 2004.

The AJCA revised sections 6111 and 6112, thereby necessitating changes to the rules under section 6011. Form 8886: Regulations section 1.6011-4 provides that certain taxpayers must disclose their direct or indirect participation in reportable transactions when they file their Federal income tax return. Form 8886 is used to comply with these regulations.

Pre-CAP and CAP Application Form (Form 14234): The Compliance Assurance Process (CAP) is a strictly voluntary program available to Large Business and International Division (LB&I) taxpayers that meet the selection criteria. CAP is a real-time review of completed business transactions during the CAP year with the goal of providing certainty of the tax return within 90 days of the filing. Taxpayers in CAP are required to be cooperative and transparent and report all material issues and items related to completed business transactions to the review team.

Forms: 8886, 14234.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 42,578.

Frequency of Response: Annually, on occasion.

Estimated Total Number of Annual Responses: 42,578.

Estimated Time per Response: 21.49 hours per response.

Estimated Total Annual Burden Hours: 915,631.

Title: TD 9724 - Summary of Benefits and Coverage Disclosures.

OMB Control Number: 1545-2229.

Type of Review: Revision of a currently approved collection.

Description: This document contains previously approved regulations regarding disclosure of the summary of benefits and coverage and the uniform glossary for group health plans and health insurance coverage in the group and individual markets under the Patient Protection and Affordable Care Act. This document implements the disclosure requirements to help plans and individuals better understand their health coverage, as well as other coverage options. The templates and instructions to be used in making these disclosures are being issued in a separate notice.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 2,327,850.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 72,826,

Estimated Time per Response: .00451 hours per response.

Estimated Total Annual Burden Hours: 328,265.

Authority: 44 U.S.C. 3501 et seq.

Dated: April 15, 2019.

Jennifer P. Quintana,

Treasury PRA Clearance Officer.

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